

Maine Revised Statutes
Title 36: TAXATION
Chapter 821: APPORTIONMENT OF
INCOME HEADING: PL 1987, c. 841, §8 (rpr)

§5210. DEFINITIONS

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [1981, c. 698, §187 (RPR).]

1. Business income.

[1987, c. 841, §9 (RP) .]

2. Commercial domicile.

[1987, c. 841, §9 (RP) .]

3. Compensation. "Compensation" means wages, salaries, commissions and any other form of remuneration paid to employees for personal services. "Compensation" includes amounts paid to an employee-leasing company for leased employees and amounts paid to a temporary services company for temporary employees, pursuant to a contract between the taxpayer and an employee-leasing company or temporary services company.

[2001, c. 439, Pt. D, §6 (AMD); 2001, c. 439, Pt. D, §9 (AFF) .]

3-A. Employee-leasing company. "Employee-leasing company" means a business that contracts with client companies to supply workers to perform services for the client companies, except that the term "employee-leasing company" does not include private employment agencies that provide workers to client companies on a temporary help basis.

[2001, c. 439, Pt. D, §7 (NEW); 2001, c. 439, Pt. D, §9 (AFF) .]

3-B. Leased employee. "Leased employee" means an individual who performs services for a client company pursuant to a contract between the client company and an employee-leasing company.

[2001, c. 439, Pt. D, §7 (NEW); 2001, c. 439, Pt. D, §9 (AFF) .]

4. Nonbusiness income.

[1987, c. 841, §9 (RP) .]

5. Sales. "Sales" means all gross receipts of the taxpayer.

[1993, c. 670, §8 (AMD) .]

6. State. "State" means any state of the United States, District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision thereof.

[1981, c. 698, §187 (NEW) .]

7. Temporary help. "Temporary help" means employee services provided to client companies for a contractual period of less than 12 months.

[2001, c. 439, Pt. D, §7 (NEW); 2001, c. 439, Pt. D, §9 (AFF) .]

8. Temporary services company. "Temporary services company" means a private employment agency, other than an employee-leasing company, that provides workers to client companies on a temporary help basis.

[2001, c. 439, Pt. D, §7 (NEW); 2001, c. 439, Pt. D, §9 (AFF) .]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 541, §A236 (AMD). 1981, c. 698, §187 (RPR). 1987, c. 841, §9 (AMD). 1993, c. 670, §8 (AMD). 2001, c. 439, §§D6,7 (AMD). 2001, c. 439, §D9 (AFF).

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